



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



FILE COPY

DARLENE GREEN
Comptroller

Internal Audit Section

DR. KENNETH M. STONE, CPA
Internal Audit Executive

Carnahan Courthouse Building
1114 Market St., Room 642
St. Louis, Missouri 63101
(314) 622-4723
Fax: (314) 613-3004

March 7, 2011

Mr. Ed Bushmeyer, Assessor
Assessor's Office
1200 Market Street, Rooms 114-120
St. Louis, MO 63103-2826

RE: Payroll Distribution (Project #2011-33)

Dear Mr. Bushmeyer:

We have conducted a payroll distribution of the Assessor's Office, for the pay period ending January 15, 2011. The objectives of this review were to determine if:

- Only eligible employees received wages
- Wages were adequately safeguarded
- Employees were only paid for actual hours worked
- Accruals and use of paid leave were accurate

The fieldwork was completed on January 21, 2011.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

During the review, nothing came to our attention that caused us to believe that wages were not properly distributed or adequately safeguarded.

If you have any questions, please contact Internal Audit Section at (314) 622-4723.

Respectfully,

Kenneth M. Stone

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

cc: Amy Williams, Payroll Manager, Office of the Comptroller